



Military Service Credit

Preliminary Report

WASHINGTON STATE
Law Enforcement Officers' and Fire Fighters'
Plan 2 Retirement Board

September 22, 2004

Current Provisions

- USERRA
- LEOFF Plan 2
 - Purchase up to 5 years military service credit
 - Five year deadline from re-employment
 - Member pays member contributions
 - Employer pays employer contributions

Limitations of USERRA

Re-employment Requirement

- Disability
- Death

Federal Benefits

- Group Life Insurance \$250,000
- Death Gratuity \$12,000
- Funeral Expenses \$6900
- Military Pension Survivor Benefits
- VA Death & Disability Benefits

SCPP Proposal

Disability Component:

- Allow a member disabled in active service and who cannot return to employment to pay the member contributions and restore service credit up to the date of disability.

SCPP Proposal

Death Component

- Allow a surviving spouse to pay contributions that the member would have paid but for the military service, and allowing the service credit to accrue to the date of death.

SCPP Proposal

Salary Component

- Allow pay differential provided by an employer to be reported as earnable compensation for retirement purposes.

Questions?